

Component Unit Year End Reporting Memorandum – FY 2007
Attachment CU2 – Instructions
GASBS No. 14 Checklist Modified to Reflect GASBS No. 39

Purpose

This attachment is a checklist used to evaluate, based on **GASBS No. 14** and **GASBS No. 39** criteria, each organization, foundation, or commission within an entity for possible inclusion as a component unit in the CAFR.

The entity needs to complete this attachment for itself specifically as the entity relates to the Commonwealth of Virginia. The Commonwealth of Virginia is the primary government (PMG). This attachment will help DOA evaluate how to report the entity in the Commonwealth's Annual Financial Report.

Note: This attachment is similar to prior year Attachment CU2.

Applicable entities

All component units and related organizations.

Exemption: The Library of Virginia Foundation does not need to submit this attachment since the Foundation follows FASB 117.

Due date

August 16, 2007

Certification

The **Certification** is new for FY 2007, and it requires the preparer and reviewer to type their name on this form. It is located at the end of the Checklist. Please note that there should be a segregation of duties; therefore, the preparer and the reviewer should not be the same individual. By typing a name, the individual is certifying that this attachment has been reviewed, the information is both complete and accurate, and the preparer and reviewer were not the same.

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**Submission
requirements**

Contact DOA if the entity has any problems with the files.

After downloading the file, rename the spreadsheet file using the entity's acronym or name followed by AttCU2. For example, the Virginia Resources Authority should rename its Attachment CU2.doc file as VRAAttCU2.doc. The Jamestown-Yorktown Education Trust may rename its Attachment CU2.doc file as JamestownYorktownEducationTrustAttCU2.doc.

Submit the Word document electronically to
finrept-cu@doa.virginia.gov.

Copy APA via e-mail to APAFinRept@apa.virginia.gov.

Do not submit paper copies of the Word attachment.
